

Standard Deduction Worksheet for Dependents—Line 40

Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1.

Add \$250 to your **earned income***. Enter the total

1.

2.

Minimum standard deduction

2.

800.00

3.

Enter the **larger** of line 1 or line 2

3.

4.

Enter the amount shown below for your filing status.

• Single or married filing separately—\$5,000

• Married filing jointly or qualifying widow(er)—\$10,000

• Head of household—\$7,300

4.

5.

Standard deduction.

a.

Enter the **smaller** of line 3 or line 4. If born after January 1, 1941, and not blind, **stop here** and enter this amount on Form 1040, line 40. Otherwise, go to line 5b.

5a.

b.

If born before January 2, 1941, or blind, multiply the number on Form 1040, line 39a, by \$1,000 (\$1,250 if single or head of household)

5b.

c.

Add lines 5a and 5b. Enter the total here and on Form 1040, line 40

5c.

* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.